



## Protest Guidelines-NMSA Statute

### 7-38-24. PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF VALUES AND DENIAL OF EXEMPTION DETERMINED BY THE COUNTY ASSESSOR.

- A. A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption by filing a petition with the assessor. Filing a petition in accordance with this section entitles the property owner to a hearing on his protest.
- B. Petitions shall:
- (1) be filed with the county assessor no later than thirty days after the mailing by the assessor of the notice of valuation;
  - (2) state the property owner's name and address and the description of the property;
  - (3) state why the property owner believes the value, classification, [the] allocation of value or denial of a claim of an exemption is incorrect and what he believes the correct value, classification, allocation of value or exemption to be; and
  - (4) state the value, classification, allocation of value exemption that is not in controversy.
- C. Upon receipt of the petition, the county assessor shall schedule a hearing before the county valuation protests board and notify the property owner by certified mail of the date, time and place that he may appear to support his petition. The notice shall be mailed at least fifteen days prior to the hearing date.
- D. The assessor may provide for an informal conference on the protest before the hearing.

[Laws 1981, Chapter 37, Section 73]

### Agent Authorization

I, \_\_\_\_\_ hereby authorize  
owner's name (printed)

\_\_\_\_\_, to act on my behalf as my authorized  
agent's name (printed)

Representative on the property known as UPC # \_\_\_\_\_

\_\_\_\_\_  
owner's signature

\_\_\_\_\_  
date